

# REINFORCEMENT ACTIVITY 1

## PART B (concluded)

19., 20.

### JOURNAL

PAGE 3

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		
				DEBIT	CREDIT		DEBIT	CREDIT	
1	Adjusting Entries								1
2	Supplies Expense		560	940 00					2
3	Supplies		150		940 00				3
4	Insurance Expense		520	160 00					4
5	Prepaid Insurance		160		160 00				5
6	Closing Entries								6
7	Sales		410	4070 00					7
8	Income Summary		330		4070 00				8
9	Income Summary		330	3105 00					9
10	Advertising Expense		510		100 00				10
11	Insurance Expense		520		160 00				11
12	Miscellaneous Expense		530		183 00				12
13	Rent Expense		540		120 00				13
14	Repair Expense		550		157 00				14
15	Supplies Expense		560		940 00				15
16	Utilities Expense		570		365 00				16
17	Income Summary		330	965 00					17
18	Caleb Christianson, Capital		310		965 00				18
19	Caleb Christianson, Capital		310	500 00					19
20	Caleb Christianson, Drawing		320		500 00				20
21									21
22									22
23									23
24									24